



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

December 30, 1999

TO: All County Assessors

FROM: Mark J. Maxwell, Program Manager, Real Property
Property Tax Division

SUBJECT: 2000 INDUSTRIAL VALUATION SCHEDULES

Enclosed are the 2000 Industrial Valuation Indicators for use in appraising industrial-type complexes.

The index lists types of industries recommended for use by this schedule. The Personal Property Valuation Indicators should also be used in conjunction with this schedule for valuing equipment contained in its index.

The schedule is printed in two formats. One separates the trend and depreciation tables, and the other is a combination of the trend factor and depreciation. Both of these schedules are used as "multipliers." Due to rounding by the computer, you will not get the exact same answer from both schedules but the difference is negligible.

When using this schedule for buildings, it should be taken into consideration that principle buildings in some industrial plants may not be single purpose in nature. In these instances, the use of the Industrial Valuation Schedules may not be appropriate. The cost, income, or comparable sales method could be the best indication of value.

In appraising a plant using this technique, current year additions and deletions to that plant should be recognized. These adjustments do not violate the revaluation cycle.

These schedules are published as a guide in estimating market value; they do not reflect abnormal or extraordinary obsolescence that when identified should be considered separately. Additional functional or economic obsolescence adjustments may be necessary where documented information indicates market value is not being obtained.

Any questions may be directed to me at (360) 664-3182.

MJM:lsc
Enclosures

INDEX OF INDUSTRIAL PROPERTIES

Use Schedule on All Plant M&E (buildings require the use of a separate schedule):

- Bakeries -- Industrial
- Bleach Manufacturing
- Bottling & Soft Drink Mfg.
- Brewing & Distilling
- Cement, Clay & Brick Products Mfg.
- Chemical Products Mfg.
- Container Mfg.
- Dairy Processing
- Extrusion M&E
- Fertilizer Mfg.
- Flour, Cereal & Grain Milling
- Food Processing
- Foundries
- Ice & Refrigeration
- Iron & Steel Mfg.
- Pulp, Paper, Paperboard
- Plywood & Veneer
- Sawmills -- Stationary
- Shake & Shingle Mills -- Stationary
- Steam Generating Plants
- Meat Processing (Complex)
- Mining & Milling
- Petroleum Refining
- Smelting

Use of Schedule May Apply on Major Pieces of Equipment Within an Industry:

- Aircraft Mfg. M & E
- Feed Mill M&E
- Seed Cleaning M&E
- Marine Construction
- Fish Processing M&E
- Machine Shop M&E (Maintenance & Production)
- Metal Fabrication
- Sheet Metal Fabrication
- Ski Tows & Lifts
- Winery

2000 COMBINED TABLES

AGE	YEAR	M & E AVE 7.5%	BREWING DISTILL 7.5%	CEMENT & CLAY 7.5%	CREAM DAIRY 7.5%	FLOUR MILLS 7.5%	FOUNDRIES FURNACES 4.5%	METAL FABR 7.5%	MINING MILLING 8.5%
1	1999	0.925	0.925	0.925	0.925	0.925	0.955	0.925	0.915
2	1998	0.858	0.860	0.859	0.859	0.859	0.912	0.856	0.841
3	1997	0.801	0.803	0.803	0.803	0.803	0.879	0.799	0.778
4	1996	0.753	0.756	0.752	0.756	0.753	0.850	0.748	0.723
5	1995	0.707	0.712	0.708	0.710	0.708	0.826	0.704	0.672
6	1994	0.677	0.683	0.678	0.685	0.682	0.819	0.677	0.634
7	1993	0.644	0.647	0.641	0.651	0.647	0.803	0.642	0.596
8	1992	0.607	0.608	0.603	0.612	0.608	0.778	0.602	0.557
9	1991	0.569	0.568	0.562	0.573	0.568	0.749	0.562	0.518
10	1990	0.537	0.537	0.530	0.543	0.536	0.731	0.531	0.485
11	1989	0.509	0.511	0.504	0.516	0.508	0.717	0.505	0.458
12	1988	0.497	0.501	0.489	0.507	0.497	0.718	0.490	0.442
13	1987	0.479	0.484	0.469	0.490	0.479	0.716	0.472	0.417
14	1986	0.450	0.453	0.438	0.461	0.449	0.692	0.443	0.385
15	1985	0.420	0.423	0.408	0.433	0.420	0.666	0.412	0.354
16	1984	0.394	0.397	0.383	0.408	0.395	0.647	0.388	0.328
17	1983	0.374	0.376	0.362	0.386	0.374	0.634	0.369	0.306
18	1982	0.353	0.353	0.341	0.362	0.350	0.620	0.349	0.286
19	1981	0.341	0.342	0.332	0.350	0.338	0.619	0.338	0.276
20	1980	0.348	0.350	0.342	0.359	0.346	0.655	0.346	0.281
21	1979	0.354	0.358	0.348	0.369	0.354	0.696	0.356	0.282
22	1978	0.358	0.360	0.351	0.372	0.359	0.728	0.361	0.282
23	1977	0.356	0.358	0.349	0.369	0.356	0.748	0.359	0.279
24	1976	0.347	0.349	0.342	0.359	0.347	0.753	0.350	0.271
25	1975	0.341	0.341	0.335	0.352	0.339	0.764	0.344	0.265
26	1974	0.352	0.356	0.354	0.364	0.354	0.828	0.361	0.278
27	1973	0.377	0.385	0.383	0.393	0.384	0.925	0.391	0.292
28	1972	0.361	0.369	0.367	0.377	0.367	0.919	0.376	0.276
29	1971	0.346	0.355	0.352	0.362	0.351	0.910	0.361	0.261
30	1970	0.338	0.351	0.346	0.357	0.345	0.915	0.351	0.253
31	1969	0.333	0.348	0.341	0.352	0.339	0.934	0.347	0.247
32	1968	0.322	0.337	0.329	0.341	0.327	0.934	0.336	0.235
33	1967	0.309	0.326	0.316	0.327	0.313	0.918	0.320	0.223
34	1966	0.298	0.314	0.304	0.316	0.302	0.910	0.307	0.213
35	1965	0.284	0.300	0.292	0.303	0.288	0.912	0.298	0.200
36	1964	0.266	0.281	0.274	0.284	0.269	0.898	0.284	0.185
37	1963	0.249	0.263	0.257	0.266	0.252	0.874	0.269	0.172
38	1962	0.231	0.244	0.239	0.247	0.233	0.839	0.250	0.157
39	1961	0.215	0.227	0.221	0.230	0.216	0.813	0.234	0.144
40	1960	0.198	0.210	0.204	0.212	0.199	0.786	0.219	0.131
41	1959	0.185	0.197	0.191	0.199	0.186	0.773	0.209	0.121
42	1958	0.174	0.185	0.181	0.188	0.175	0.753	0.197	0.113
43	1957	0.166	0.176	0.173	0.180	0.166	0.740	0.188	0.106
44	1956	0.165	0.177	0.174	0.180	0.167	0.767	0.188	0.105
45	1955	0.167	0.180	0.175	0.181	0.168	0.800	0.190	0.105
46	1954	0.160	0.173	0.167	0.173	0.160	0.786	0.181	0.099
47	1953	0.149	0.161	0.157	0.162	0.150	0.764	0.170	0.092
48	1952	0.140	0.151	0.147	0.152	0.141	0.739	0.160	0.085
49	1951	0.129	0.140	0.136	0.141	0.131	0.708	0.148	0.078
50	1950	0.129	0.139	0.134	0.136	0.129	0.721	0.146	0.076

2000 COMBINED TABLES

AGE	YEAR	PRIMARY REDUCT 7.0%	PULP PAPER 7.5%	PETRO & CHEMICAL 8.5%	PETRO & CHEM TANKS 6.5%	REFIG & COLD 8.0%	WOOD PRODS 7.5%	BLDG AVE C-D-S 4.0%	CHEMICAL BLDGs 6.5%
1	1999	0.930	0.925	0.915	0.935	0.920	0.925	0.960	0.935
2	1998	0.869	0.858	0.838	0.875	0.850	0.856	0.944	0.895
3	1997	0.816	0.800	0.773	0.825	0.790	0.796	0.922	0.852
4	1996	0.772	0.755	0.716	0.780	0.738	0.755	0.910	0.819
5	1995	0.729	0.708	0.656	0.730	0.691	0.705	0.882	0.773
6	1994	0.699	0.677	0.621	0.707	0.660	0.671	0.874	0.746
7	1993	0.668	0.645	0.583	0.678	0.623	0.642	0.868	0.722
8	1992	0.635	0.611	0.534	0.634	0.585	0.614	0.864	0.699
9	1991	0.600	0.572	0.484	0.588	0.544	0.579	0.839	0.662
10	1990	0.571	0.540	0.447	0.555	0.511	0.545	0.816	0.627
11	1989	0.548	0.512	0.412	0.522	0.483	0.517	0.802	0.600
12	1988	0.537	0.500	0.391	0.506	0.469	0.505	0.785	0.572
13	1987	0.515	0.481	0.379	0.502	0.449	0.486	0.779	0.553
14	1986	0.483	0.451	0.353	0.477	0.419	0.456	0.753	0.520
15	1985	0.452	0.420	0.315	0.436	0.389	0.424	0.727	0.490
16	1984	0.425	0.393	0.291	0.411	0.363	0.398	0.712	0.467
17	1983	0.403	0.374	0.271	0.392	0.344	0.378	0.706	0.451
18	1982	0.384	0.352	0.250	0.369	0.322	0.358	0.699	0.435
19	1981	0.377	0.340	0.242	0.365	0.312	0.345	0.698	0.423
20	1980	0.389	0.348	0.254	0.392	0.317	0.350	0.716	0.423
21	1979	0.397	0.353	0.253	0.398	0.322	0.355	0.751	0.432
22	1978	0.404	0.356	0.253	0.407	0.322	0.359	0.799	0.447
23	1977	0.406	0.355	0.248	0.407	0.318	0.360	0.847	0.461
24	1976	0.400	0.347	0.241	0.405	0.307	0.353	0.860	0.457
25	1975	0.398	0.341	0.232	0.398	0.299	0.350	0.874	0.452
26	1974	0.424	0.355	0.235	0.412	0.307	0.355	0.937	0.472
27	1973	0.453	0.382	0.247	0.443	0.330	0.373	0.982	0.482
28	1972	0.436	0.365	0.237	0.435	0.315	0.356	1.033	0.493
29	1971	0.418	0.349	0.225	0.422	0.302	0.340	1.076	0.501
30	1970	0.413	0.343	0.217	0.415	0.297	0.332	1.114	0.505
31	1969	0.408	0.337	0.210	0.410	0.292	0.328	1.127	0.497
32	1968	0.396	0.325	0.201	0.401	0.282	0.315	1.156	0.497
33	1967	0.381	0.312	0.190	0.388	0.271	0.301	1.164	0.487
34	1966	0.369	0.300	0.178	0.371	0.259	0.290	1.159	0.473
35	1965	0.354	0.287	0.167	0.357	0.246	0.279	1.154	0.458
36	1964	0.333	0.268	0.154	0.337	0.230	0.262	1.139	0.441
37	1963	0.313	0.250	0.143	0.317	0.214	0.246	1.116	0.421
38	1962	0.292	0.232	0.131	0.298	0.198	0.228	1.102	0.405
39	1961	0.272	0.215	0.121	0.280	0.183	0.212	1.075	0.384
40	1960	0.251	0.198	0.110	0.261	0.168	0.195	1.042	0.363
41	1959	0.236	0.185	0.101	0.244	0.157	0.184	1.023	0.347
42	1958	0.224	0.174	0.094	0.233	0.146	0.173	1.012	0.334
43	1957	0.213	0.165	0.087	0.221	0.138	0.165	0.988	0.318
44	1956	0.215	0.166	0.084	0.217	0.138	0.165	0.977	0.306
45	1955	0.219	0.167	0.082	0.216	0.141	0.167	0.992	0.303
46	1954	0.209	0.159	0.077	0.207	0.134	0.159	0.984	0.292
47	1953	0.198	0.149	0.072	0.197	0.124	0.149	0.961	0.278
48	1952	0.186	0.140	0.068	0.192	0.116	0.140	0.938	0.264
49	1951	0.174	0.129	0.063	0.182	0.107	0.130	0.908	0.249
50	1950	0.172	0.128	0.063	0.185	0.106	0.128	0.974	0.260

2000 TREND TABLES

1999 = 100%

AGE	YEAR	M & E AVE	BREWING DISTILL	CEMENT & CLAY	CREAM DAIRY	FLOUR MILLS	METAL FABR	MINING MILLING
1	1999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2	1998	1.003	1.005	1.004	1.004	1.004	1.000	1.005
3	1997	1.012	1.015	1.015	1.014	1.014	1.009	1.015
4	1996	1.028	1.032	1.027	1.032	1.029	1.022	1.032
5	1995	1.044	1.051	1.046	1.049	1.046	1.040	1.048
6	1994	1.081	1.091	1.083	1.093	1.088	1.080	1.081
7	1993	1.112	1.116	1.107	1.123	1.117	1.108	1.110
8	1992	1.133	1.134	1.125	1.141	1.135	1.124	1.134
9	1991	1.147	1.146	1.134	1.156	1.145	1.134	1.153
10	1990	1.170	1.172	1.156	1.184	1.169	1.158	1.180
11	1989	1.201	1.205	1.188	1.217	1.198	1.190	1.217
12	1988	1.266	1.276	1.247	1.291	1.266	1.248	1.282
13	1987	1.320	1.333	1.291	1.351	1.321	1.302	1.323
14	1986	1.339	1.350	1.304	1.373	1.338	1.319	1.334
15	1985	1.352	1.362	1.313	1.394	1.353	1.328	1.341
16	1984	1.372	1.382	1.332	1.419	1.375	1.352	1.357
17	1983	1.409	1.416	1.364	1.452	1.406	1.388	1.384
18	1982	1.435	1.437	1.386	1.472	1.422	1.420	1.417
19	1981	1.502	1.504	1.462	1.542	1.488	1.485	1.495
20	1980	1.657	1.663	1.624	1.706	1.645	1.646	1.660
21	1979	1.822	1.842	1.787	1.896	1.822	1.829	1.821
22	1978	1.992	2.003	1.951	2.067	1.993	2.005	1.993
23	1977	2.142	2.154	2.099	2.217	2.138	2.158	2.155
24	1976	2.256	2.266	2.218	2.334	2.250	2.274	2.282
25	1975	2.397	2.396	2.354	2.475	2.384	2.417	2.443
26	1974	2.673	2.703	2.687	2.763	2.686	2.741	2.795
27	1973	3.095	3.159	3.145	3.228	3.149	3.207	3.214
28	1972	3.207	3.278	3.256	3.343	3.260	3.337	3.322
29	1971	3.315	3.408	3.371	3.474	3.368	3.458	3.432
30	1970	3.511	3.641	3.586	3.702	3.574	3.641	3.642
31	1969	3.735	3.899	3.819	3.949	3.802	3.895	3.874
32	1968	3.898	4.086	3.987	4.128	3.958	4.075	4.034
33	1967	4.051	4.267	4.144	4.289	4.106	4.194	4.183
34	1966	4.218	4.447	4.313	4.480	4.276	4.355	4.356
35	1965	4.349	4.589	4.470	4.644	4.411	4.570	4.493
36	1964	4.404	4.649	4.534	4.710	4.460	4.710	4.543
37	1963	4.452	4.707	4.601	4.762	4.506	4.804	4.590
38	1962	4.465	4.719	4.614	4.781	4.510	4.827	4.602
39	1961	4.490	4.750	4.628	4.805	4.525	4.896	4.608
40	1960	4.480	4.760	4.608	4.791	4.496	4.962	4.581
41	1959	4.534	4.814	4.677	4.855	4.549	5.108	4.633
42	1958	4.610	4.894	4.797	4.978	4.631	5.207	4.716
43	1957	4.731	5.023	4.941	5.129	4.748	5.360	4.836
44	1956	5.100	5.451	5.364	5.551	5.141	5.816	5.236
45	1955	5.587	6.035	5.858	6.062	5.615	6.354	5.722
46	1954	5.769	6.231	6.023	6.231	5.772	6.534	5.891
47	1953	5.835	6.294	6.126	6.337	5.872	6.646	5.987
48	1952	5.900	6.358	6.190	6.413	5.942	6.735	6.059
49	1951	5.907	6.376	6.194	6.432	5.959	6.758	6.076
50	1950	6.343	6.871	6.619	6.697	6.360	7.207	6.457

2000 TREND TABLES

1999 = 100%

AGE	YEAR	PULP PAPER	PETRO & CHEMICAL	REFIG & COLD	WOOD PRODS	BLDG AVG C-D-S
1	1999	1.000	1.000	1.000	1.000	1.000
2	1998	1.003	1.001	1.004	1.001	1.024
3	1997	1.011	1.009	1.014	1.006	1.042
4	1996	1.031	1.021	1.030	1.031	1.071
5	1995	1.045	1.022	1.049	1.041	1.082
6	1994	1.081	1.058	1.088	1.071	1.116
7	1993	1.113	1.085	1.117	1.108	1.155
8	1992	1.139	1.086	1.139	1.146	1.197
9	1991	1.154	1.076	1.152	1.168	1.212
10	1990	1.177	1.087	1.177	1.188	1.228
11	1989	1.208	1.094	1.209	1.219	1.257
12	1988	1.274	1.134	1.276	1.287	1.282
13	1987	1.326	1.203	1.328	1.339	1.325
14	1986	1.344	1.223	1.347	1.357	1.333
15	1985	1.353	1.195	1.358	1.366	1.342
16	1984	1.368	1.206	1.378	1.384	1.368
17	1983	1.406	1.228	1.419	1.422	1.413
18	1982	1.431	1.238	1.446	1.455	1.458
19	1981	1.498	1.310	1.519	1.517	1.515
20	1980	1.653	1.502	1.681	1.664	1.621
21	1979	1.816	1.632	1.853	1.826	1.771
22	1978	1.978	1.784	2.018	1.996	1.962
23	1977	2.136	1.912	2.163	2.165	2.165
24	1976	2.251	2.031	2.272	2.290	2.291
25	1975	2.395	2.139	2.402	2.460	2.424
26	1974	2.699	2.363	2.685	2.693	2.708
27	1973	3.137	2.722	3.136	3.057	2.956
28	1972	3.243	2.857	3.257	3.157	3.240
29	1971	3.350	2.962	3.386	3.260	3.516
30	1970	3.556	3.114	3.618	3.449	3.789
31	1969	3.782	3.291	3.874	3.672	3.995
32	1968	3.938	3.447	4.060	3.821	4.269
33	1967	4.085	3.566	4.240	3.950	4.476
34	1966	4.254	3.648	4.419	4.108	4.644
35	1965	4.388	3.753	4.560	4.273	4.815
36	1964	4.435	3.785	4.620	4.346	4.953
37	1963	4.481	3.816	4.678	4.401	5.056
38	1962	4.493	3.832	4.692	4.412	5.200
39	1961	4.499	3.853	4.723	4.433	5.283
40	1960	4.469	3.832	4.730	4.416	5.335
41	1959	4.522	3.841	4.784	4.498	5.453
42	1958	4.603	3.923	4.864	4.589	5.624
43	1957	4.721	3.971	4.991	4.709	5.718
44	1956	5.110	4.180	5.415	5.102	5.890
45	1955	5.581	4.452	5.995	5.570	6.227
46	1954	5.736	4.569	6.194	5.729	6.436
47	1953	5.834	4.645	6.256	5.828	6.547
48	1952	5.897	4.843	6.321	5.897	6.659
49	1951	5.910	4.902	6.340	5.914	6.713
50	1950	6.313	5.333	6.850	6.310	7.499

DEPRECIATION SCHEDULES							
DECLINING BALANCE RATES							
AGE	YEAR	4.0%	4.5%	6.5%	7.0%	7.5%	8.0%
1	1999	0.9600	0.9550	0.9350	0.9300	0.9250	0.9200
2	1998	0.9216	0.9120	0.8742	0.8649	0.8556	0.8464
3	1997	0.8847	0.8710	0.8174	0.8044	0.7915	0.7787
4	1996	0.8493	0.8318	0.7643	0.7481	0.7321	0.7164
5	1995	0.8154	0.7944	0.7146	0.6957	0.6772	0.6591
6	1994	0.7828	0.7586	0.6681	0.6470	0.6264	0.6064
7	1993	0.7514	0.7245	0.6247	0.6017	0.5794	0.5578
8	1992	0.7214	0.6919	0.5841	0.5596	0.5360	0.5132
9	1991	0.6925	0.6607	0.5461	0.5204	0.4958	0.4722
10	1990	0.6648	0.6310	0.5106	0.4840	0.4586	0.4344
11	1989	0.6382	0.6026	0.4774	0.4501	0.4242	0.3996
12	1988	0.6127	0.5755	0.4464	0.4186	0.3924	0.3677
13	1987	0.5882	0.5496	0.4174	0.3893	0.3629	0.3383
14	1986	0.5647	0.5249	0.3903	0.3620	0.3357	0.3112
15	1985	0.5421	0.5012	0.3649	0.3367	0.3105	0.2863
16	1984	0.5204	0.4787	0.3412	0.3131	0.2873	0.2634
17	1983	0.4996	0.4571	0.3190	0.2912	0.2657	0.2423
18	1982	0.4796	0.4366	0.2983	0.2708	0.2458	0.2229
19	1981	0.4604	0.4169	0.2789	0.2519	0.2273	0.2051
20	1980	0.4420	0.3982	0.2608	0.2342	0.2103	0.1887
21	1979	0.4243	0.3803	0.2438	0.2178	0.1945	0.1736
22	1978	0.4073	0.3631	0.2280	0.2026	0.1799	0.1597
23	1977	0.3911	0.3468	0.2131	0.1884	0.1664	0.1469
24	1976	0.3754	0.3312	0.1993	0.1752	0.1540	0.1352
25	1975	0.3604	0.3163	0.1863	0.1630	0.1424	0.1244
26	1974	0.3460	0.3021	0.1742	0.1516	0.1317	0.1144
27	1973	0.3321	0.2885	0.1629	0.1409	0.1219	0.1053
28	1972	0.3189	0.2755	0.1523	0.1311	0.1127	0.0968
29	1971	0.3061	0.2631	0.1424	0.1219	0.1043	0.0891
30	1970	0.2939	0.2512	0.1332	0.1134	0.0964	0.0820
31	1969	0.2821	0.2399	0.1245	0.1054	0.0892	0.0754
32	1968	0.2708	0.2291	0.1164	0.0981	0.0825	0.0694
33	1967	0.2600	0.2188	0.1088	0.0912	0.0763	0.0638
34	1966	0.2496	0.2090	0.1018	0.0848	0.0706	0.0587
35	1965	0.2396	0.1996	0.0951	0.0789	0.0653	0.0540
36	1964	0.2300	0.1906	0.0890	0.0733	0.0604	0.0497
37	1963	0.2208	0.1820	0.0832	0.0682	0.0559	0.0457
38	1962	0.2120	0.1738	0.0778	0.0634	0.0517	0.0421
39	1961	0.2035	0.1660	0.0727	0.0590	0.0478	0.0387
40	1960	0.1954	0.1585	0.0680	0.0549	0.0442	0.0356
41	1959	0.1876	0.1514	0.0636	0.0510	0.0409	0.0328
42	1958	0.1800	0.1446	0.0594	0.0475	0.0378	0.0301
43	1957	0.1728	0.1381	0.0556	0.0441	0.0350	0.0277
44	1956	0.1659	0.1319	0.0520	0.0410	0.0324	0.0255
45	1955	0.1593	0.1259	0.0486	0.0382	0.0299	0.0235
46	1954	0.1529	0.1203	0.0454	0.0355	0.0277	0.0216
47	1953	0.1468	0.1149	0.0425	0.0330	0.0256	0.0199
48	1952	0.1409	0.1097	0.0397	0.0307	0.0237	0.0183
49	1951	0.1353	0.1048	0.0371	0.0286	0.0219	0.0168
50	1950	0.1299	0.1000	0.0347	0.0266	0.0203	0.0155